



COMMISSION IMPLEMENTING REGULATION (EU) 2024/355

of 23 January 2024

amending Implementing Regulation (EU) 2021/2266 as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification by those producers in the administrative documents

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages ⁽¹⁾, and in particular Article 23a(4) thereof,

Whereas:

- (1) Pursuant to Article 23a(1) of Directive 92/83/EEC, Member States are, upon request, required to provide an annual certificate to independent small producers established in their respective territory confirming the producers' total annual production as well as their compliance with the criteria set out in that Directive. Pursuant to Article 23a(2) of Directive 92/83/EEC, it is possible for Member States to allow independent small producers to self-certify their total annual production and compliance with the criteria set out in that Directive. Commission Implementing Regulation (EU) 2021/2266 ⁽²⁾ specifies the information to be included in the administrative documents which are to refer to that certificate or self-certification for the movement of goods under Chapter IV or Chapter V of Council Directive (EU) 2020/262 ⁽³⁾.
- (2) Commission Delegated Regulation (EU) 2022/1636 ⁽⁴⁾ establishes the structure and content of the documents exchanged in the context of movement of excise goods. That Regulation is to be amended by Commission Delegated Regulation (EU) 2024/296 ⁽⁵⁾ to include a new data element referencing certification and self-certification in the administrative documents for the movement of alcoholic beverages produced by certified and self-certified independent small producers. Therefore, references in Implementing Regulation (EU) 2021/2266 to the existing data element should be replaced by references to the new data element, which is specific for the independent small producers' declaration.
- (3) The structure and content of the electronic administrative documents exchanged through the computerised system were laid down in Commission Regulation (EC) No 684/2009 ⁽⁶⁾, which has been replaced by Delegated Regulation (EU) 2022/1636 with effect from 13 February 2023. Therefore, for reasons of clarity, references to Regulation (EC) No 684/2009 in the explanatory notes of the Annex to Implementing Regulation (EU) 2021/2266 should be replaced by references to Delegated Regulation (EU) 2022/1636.

⁽¹⁾ OJ L 316, 31.10.1992, p. 21.

⁽²⁾ Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455, 20.12.2021, p. 26).

⁽³⁾ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).

⁽⁴⁾ Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods (OJ L 247, 23.9.2022, p. 2).

⁽⁵⁾ Commission Delegated Regulation (EU) 2024/296 of 9 November 2023 amending Delegated Regulation (EU) 2022/1636 as regards the messages concerning excise goods being exported under suspension of excise duty (OJ L, 2024/296, 22.1.2024, ELI: http://data.europa.eu/eli/reg_del/2024/296/oj).

⁽⁶⁾ Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (OJ L 197, 29.7.2009, p. 24).

- (4) Article 6 of Implementing Regulation (EU) 2021/2266 was deleted by Commission Implementing Regulation (EU) 2023/157 ⁽⁷⁾. Therefore, for reasons of consistency and clarity, the reference to Article 6 in Implementing Regulation (EU) 2021/2266 should be deleted.
- (5) Implementing Regulation (EU) 2021/2266 should therefore be amended accordingly.
- (6) As the new data element set out in Delegated Regulation (EU) 2022/1636 is to apply from 13 February 2024, the application of this Regulation should be deferred to that date.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2021/2266 is amended as follows:

- (1) in Article 2, point (a), the introductory part is replaced by the following:

‘in box 17v: “*The product described has been produced by*” followed by, as applicable, one of the following terms:’;

- (2) Article 4 is replaced by the following:

‘Article 4

Self-certification by independent small producers

Where independent small producers fall within the definitions set out in Article 4(2), Article 9a(2), Article 13a(4), Article 18a(3) or Article 22(2) of Directive 92/83/EEC, and Member States allow independent small producers established in their respective territory to self-certify, the producers’ status as well as their annual production shall be declared in the administrative document in accordance with Article 5 of this Regulation.’;

- (3) Article 5 is amended as follows:

- (a) in paragraph 1, the introductory part is replaced by the following:

‘In the administrative documents mentioned in Articles 20, 26, 36 and 38 of Directive (EU) 2020/262, the status of the independent small producers shall be declared in box 17v, as set out in Table 1 of Annex I to Delegated Regulation (EU) 2022/1636, in the following terms: “*It is hereby certified that the product described has been produced by*” followed by, as applicable, one of the following terms:’;

- (b) in paragraph 2, the first subparagraph is replaced by the following:

‘When the consignor of the alcoholic beverages is not the self-certified independent small producer, the number in the system for exchange of excise data referred to in Article 19(1) of Council Regulation (EU) No 389/2012 ^(*) (“SEED number”) or value added tax number (“VAT number”) of the producer shall also be declared in box 17v.

^(*) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).’;

- (4) in the Annex, the explanatory notes are amended as follows:

- (a) point 5 is replaced by the following:

⁽⁷⁾ Commission Implementing Regulation (EU) 2023/157 of 23 January 2023 amending Implementing Regulation (EU) 2021/2266 as regards the reference to the certificate and the self-certification of independent small producers of alcoholic beverages in the electronic simplified administrative document (OJ L 22, 24.1.2023, p. 12).

- ‘5. The serial number shall be composed of 14 digits. It shall begin with the two-digit number referring to the year in which the certificate is issued; followed by an identifier of the Member State with a two-letter code for the issuing country in accordance with point 3 of Annex II to Delegated Regulation (EU) 2022/1636; followed by a unique identifier of 10-digit alphanumeric national number, assigned by the Member State where the independent small producer is established. An example of such a serial number is: 22ES01ABCD234E.’;
- (b) point 8 is replaced by the following:
- ‘8. In box 3 of the certificate, the relevant data necessary for the identification of the competent authority shall be indicated, including the Customs Office Reference Number, where applicable, as set out in point 4 of Annex II to Delegated Regulation (EU) 2022/1636.’.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 13 February 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 January 2024.

For the Commission
The President
Ursula VON DER LEYEN